

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School City of Mishawaka (7200)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$107,604	\$108,743	n/a	1%
	11100 Elementary	\$5,998,824	\$8,050,509	\$8,105,379	35%	1%
	11200 Middle/Junior High	\$1,759,883	\$2,406,256	\$2,502,604	42%	4%
	11300 High School	\$3,360,749	\$4,163,872	\$4,013,608	19%	-4%
	11590 Other Vocational Education Programs	\$32,596	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$174,693	\$71,811	\$76,462	-56%	6%
	12210 Mild Mental Handicap	\$292,218	\$687,124	\$670,476	129%	-2%
	12220 Moderate Mental Handicap	\$158,743	\$1,386,521	\$1,620,126	> 500%	17%
	12310 Orthopedic Impairment	\$0	\$29,316	\$33,394	n/a	14%
	12340 Hearing Impairment	\$0	\$0	\$0	n/a	n/a
	12350 Homebound	\$20,200	\$13,087	\$26,924	33%	106%
	12410 Emotional Handicap - Full Time	\$0	\$0	\$0	n/a	n/a
	12510 Communication Disorder	\$0	\$105,683	\$131,400	n/a	24%
	12520 Compensatory	\$25,684	\$21,716	\$23,157	-10%	7%
	12710 Equal Opportunity At Risk	\$167,956	\$67,732	\$23,856	-86%	-65%
	12810 Special Education Preschool	\$329,382	\$163,909	\$133,076	-60%	-19%
	12900 Other Special Programs	\$8,315	\$27,761	\$35,815	331%	29%
	13900 Other Adult/Continuing Ed Programs	\$6,363	\$0	\$37	-99%	n/a
	14100 Elementary	\$11,432	\$53,078	\$40,519	254%	-24%
	14200 Middle/Junior High	\$0	\$45,695	\$38,077	n/a	-17%
	14300 High School	\$67,712	\$145,843	\$131,423	94%	-10%
	16100 Remediation Testing	\$183,774	\$638,955	\$724,012	294%	13%
	22220 School Library	\$252,933	\$356,162	\$375,789	49%	6%
	22230 Audiovisual	\$23,899	\$11,651	\$14,587	-39%	25%
	22240 Education Television	\$1,462	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$726,867	\$827,589	\$1,147,968	58%	39%
	22290 Other Education Media Services	\$135,914	\$68,299	\$58,465	-57%	-14%
	24100 Office of the Principal Services	\$1,348,609	\$1,798,154	\$1,847,583	37%	3%
	25810 Direction of Rental Services	\$18,980	\$6,075	\$0	-100%	-100%
	25820 Textbooks and Repairs	\$399,516	\$307,926	\$472,640	18%	53%
	25840 Other Textbook Rental Services	\$15,287	\$7,121	\$8,037	-47%	13%
	25860 Textbooks and Workbooks	\$3,021	\$135	\$0	-100%	-100%
	25870 Materials and Supplies	\$39,856	\$228,636	\$319,413	> 500%	40%
	26497 Teachers Retirement Fund	\$544,869	\$1,103,093	\$1,137,952	109%	3%
	41100 Transfer Tuition	\$831,658	\$357,974	\$791,314	-5%	121%
	41300 Area Vocational Schools	\$94,525	\$143,424	\$128,304	36%	-11%
	41400 Joint Services and Supply	\$1,677,527	\$3,036,875	\$3,181,794	90%	5%
	41700 Interlocal Agreements - Other	\$30,000	\$122,800	\$137,000	357%	12%

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Student Academic Achievement Total		\$18,743,444	\$26,562,385	\$28,059,936	50%	6%
Student Instructional Support						
	21120 Attendance Services	\$77,846	\$125,725	\$67,553	-13%	-46%
	21130 Social Work Services	\$28,347	\$66,964	\$116,205	310%	74%
	21220 Counseling Services	\$359,511	\$448,689	\$470,193	31%	5%
	21230 Appraisal Services	\$0	\$20,944	\$0	n/a	-100%
	21340 Nurse Services	\$110,601	\$214,352	\$112,115	1%	-48%
	21410 Service Area Direction	\$36,502	\$94,454	\$163,100	347%	73%
	21420 Psychological Testing	\$7,581	\$12,318	\$33,927	348%	175%
	21610 Service Area Direction	\$24,593	\$136,483	\$88,770	261%	-35%
	22110 Service Area Direction	\$28,822	\$4,201	\$40,395	40%	> 500%
	22120 Instruction & Curriculum Development	\$152,765	\$364,591	\$260,375	70%	-29%
	22130 Instructional Staff Training Services	\$49,916	\$326,284	\$219,978	341%	-33%
	23110 Service Area Direction	\$68,634	\$74,607	\$62,184	-9%	-17%
	23190 Other Governing Body Services	\$68,687	\$296,950	\$352,650	413%	19%
	23210 Office of the Superintendent	\$225,547	\$157,980	\$165,914	-26%	5%
	23220 Community Relations	\$6,290	\$1,854	\$1,461	-77%	-21%
	23290 Other Executive Administrative Services	\$12,477	\$20,543	\$8,111	-35%	-61%
	24900 Other Support Services - School Admin.	\$218,162	\$469,815	\$424,264	94%	-10%
	26420 Employment and Placement	\$0	\$0	\$2,000	n/a	n/a
	26440 Inservice Training (Non-Instructional)	\$500	\$520	\$4,975	> 500%	> 500%
	26450 Health Services	\$3,125	\$1,614	\$4,650	49%	188%
	26710 Technology Support and Maintenance	\$0	\$438,336	\$525,380	n/a	20%
Student Instructional Support Total		\$1,479,908	\$3,277,224	\$3,124,199	111%	-5%
Overhead and Operational						
	23150 Legal Services	\$14,212	\$435,480	\$62,174	337%	-86%
	23160 Promotion Expenses	\$3,281	\$2,203	\$7,650	133%	247%
	23230 Staff Relations and Negotiations	\$29,988	\$32,106	\$85,589	185%	167%
	25110 Office of the Business Manager	\$257,524	\$524,517	\$443,794	72%	-15%
	25230 Receiving and Disbursing Funds	\$645	\$9,650	\$8,342	> 500%	-14%
	25295 Bank Service Charge	\$295	\$6,928	\$7,549	> 500%	9%
	25360 Rent of Buildings & Equipment	\$57,002	\$119,495	\$50,778	-11%	-58%
	25410 Service Area Direction	\$79,797	\$43,636	\$117,395	47%	169%
	25420 Maintenance of Buildings	\$2,290,579	\$3,430,663	\$3,554,462	55%	4%
	25430 Maintenance of Grounds	\$10,277	\$15,416	\$495	-95%	-97%
	25440 Maintenance of Equipment	\$204,115	\$444,552	\$483,236	137%	9%
	25450 Vehicle Maintenance (other than buses)	\$4,276	\$10,901	\$33,584	> 500%	208%

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	25460 Security Services	\$27,026	\$85,240	\$62,309	131%	-27%
	25470 Insurance (other than buses)	\$72,617	\$338,282	\$219,761	203%	-35%
	25490 Other Operating/Maintenance of Plant	\$246,053	\$682,362	\$393,324	60%	-42%
	25510 Service Area Direction	\$37,613	\$14,811	\$22,410	-40%	51%
	25520 Vehicle Operation	\$107,341	\$273,597	\$194,252	81%	-29%
	25530 Monitoring Services	\$130	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$36,577	\$84,806	\$126,081	245%	49%
	25550 Purchase of School Buses	\$42,763	\$54,545	\$35,237	-18%	-35%
	25580 Contracted Transportation Services	\$149,472	\$65,659	\$67,589	-55%	3%
	25590 Other Pupil Transportation Services	\$13,683	\$11,981	\$15,178	11%	27%
	25610 Service Area Direction	\$55,430	\$85,504	\$89,845	62%	5%
	25620 Food Preparation and Dispensing	\$799,807	\$1,418,907	\$1,572,678	97%	11%
	25920 Ditch Assessments	\$103	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	-\$63	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$775	\$1,035	\$1,175	52%	14%
	26499 Other	\$0	\$7,804	\$7,804	n/a	0%
	26900 Other Staff Services	\$0	\$4,184	\$6,079	n/a	45%
	31000 Direction of Community Services	\$3,743	\$8,720	\$7,473	100%	-14%
	34000 Athletic Coaches	\$81,287	\$180,856	\$204,943	152%	13%
	39600 Step Ahead	\$4,765	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$103,970	\$122,376	\$286,689	176%	134%
Overhead and Operational Total		\$4,735,083	\$8,516,215	\$8,167,875	72%	-4%
Nonoperational						
	25320 Land Acquisition and Development	\$152,921	\$156,472	\$106,991	-30%	-32%
	25330 Professional Services	\$138,774	\$340,169	\$1,454,045	> 500%	327%
	25350 Building Acquisition/Construction/Improvement	\$509,867	\$720,985	\$248,531	-51%	-66%
	25370 Purchase of Moveable Equipment	\$97,053	\$81,860	\$166,554	72%	103%
	25380 Purchase of Mobile or Fixed Equipment	\$268,670	\$351,046	\$37,523	-86%	-89%
	25390 Other Facilities Acquisition & Construction	\$141,283	\$32,157	\$21,406	-85%	-33%
	53100 Buildings, LEASE RENTAL	\$1,253,194	\$4,769,741	\$4,846,207	287%	2%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$564,200	\$1,272,881	\$517,526	-8%	-59%
Nonoperational Total		\$3,125,962	\$7,725,311	\$7,398,783	137%	-4%
prorated						
	26491 PERF	\$234,801	\$454,503	\$526,792	124%	16%
	26492 Social Security	\$1,283,102	\$1,997,703	\$1,891,889	47%	-5%
	26493 Workmen's Compensation	\$55,252	\$269,633	\$180,648	227%	-33%
	26494 Group Insurance	\$4,275,499	\$9,291,200	\$9,719,423	127%	5%

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	26496 Unemployment Compensation		\$71	\$39,467	\$19,759	> 500%
	26498 Severance/Early Retirement Pay		\$0	\$0	\$0	n/a
prorated Total		\$5,848,726	\$12,052,505	\$12,338,510	111%	2%
Not Categorized						
	39000 Other Community Services	\$3,078	\$0	\$0	-100%	n/a
Not Categorized Total		\$3,078	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$23,435,170	\$35,928,351	\$37,620,756	61%	5%	69.1%	61.8%	63.7%
Student Instructional Support	\$1,864,416	\$4,257,373	\$4,206,399	126%	-1%	5.5%	7.3%	7.1%
Overhead and Operational	\$5,507,575	\$10,222,440	\$9,863,366	79%	-4%	16.2%	17.6%	16.7%
Nonoperational	\$3,125,962	\$7,725,474	\$7,398,783	137%	-4%	9.2%	13.3%	12.5%
Not Categorized	\$3,078	\$0	\$0					
Grand Total	\$33,936,201	\$58,133,638	\$59,089,303	74%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	74.6%	69.1%	70.8%